COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 2—*S. L., dated* 11th *August* 1931.

As Amended on 29th August 1931.

MEMO OF INSTRUCTIONS TO HOLDERS OF 7 PER CENT MYSORE GOVERNMENT BONDS OF 1931.

The principal of the 7 per cent Bonds which are due to be discharged on 1st November 1931 will be repaid at the office of the Comptroller to the Government of Mysore, Bangalore, the Treasuries or Banks in which the interest thereon is being paid now, *viz.*, Treasuries in the Mysore State, the District Treasuries in British India and the Bank of Mysore, Ltd., Bangalore, and the offices of the Deputy-Controllers of the Currency, Bombay and Calcutta.

2. As 1st November 1931 happens to be a Sunday, the principal will be repaid on the previous day, *i.e.*, 31st October 1931. The interest due for the half-year ending 31st October 1931 will also be repaid on 31st October 1931 along with the principal.

3. The Paying Officers are authorised to make payments straight away without consulting the Comptroller, Bangalore, in only certain cases, and are required in other cases to send the bonds for examination to him. To avoid delay in payment, which may be caused by this procedure, holders are requested to lodge their bonds with the Officers authorised to pay the principal as noted above or to send them over to the Comptroller, Bangalore, for the examination of endorsements one month previously, *i.e.*, from 1st October 1931. This will facilitate the principal being repaid on the due date.

4. Holders of stock certificates should intimate any change of address to the Comptroller to the Government of Mysore, Bangalore, at once. They should arrange to complete any transfers they wish to make, well before the due date. They will get the principal repaid by the officers, who pay the interest warrants for the last half-year.

5. The securities tendered by the holder should be duly discharged under his signature as "Received the principal due on this note or stock certificate" as the case may be. In cases where more than one bond is presented for payment, the following alternative form of discharge may also be adopted. The discharge on one bond should be as "Received the principal of Rs..... ....due on this bond and bonds numbered..... ....." . On all the other bonds the discharge will be as "Received the principal of this bond as specified on bond number....." (the first bond.)

6. Where the title to give discharge or to endorse the bond has been derived from a legal document other than a power of attorney, *e.g.*, a succession certificate, probate, etc., such documents will have to be previously accepted by the Comptroller, Mysore Government before payment can be made. The bonds and the documents should therefore be sent to him well in advance of the due date.

7. The signature of a lady in a language other than English or Kannada will have to be transliterated into English and authenticated by a stipendiary Magistrate or the Treasury Officer.

8 The discharge receipt and thumb impression of an illiterate person should be attested by a stipendiary Magistrate or the Treasury Officer as follows :—

"Certified that the above discharge receipt was explained to.....and he is satisfied with the meaning and effect of the discharge receipt in token of which he has affixed his left thumb impression before me."

Signature.....

Further information required may be obtained from the interest paying officers [illegible] Bangalore.

S. SHANKARIA,

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 204—*TADB.* ii, *dated* 10*th August* 1931.

SUBJECT.—**Instructions regarding the manner of accounting of the transactions pertaining to "Elementary Education Fund."**

To

All Treasury Officers.

In continuation of this office circular No. 200—TADB., dated 30th June 1931, regarding the payment of establishment and other bills relating to Elementary Schools from 1st July 1931 and laying down that the *gross amounts* of such bills should be charged to a separate fund head "Elementary Education Fund" in the Treasury Accounts, the following supplementary instructions regarding the method of accounting of the transactions pertaining to this fund from 1*st September* 1931, are issued for the guidance of Treasuries in accordance with G. O. No. E. 73-74—Edn. 420-30-2, dated 3rd July 1931.

1. There will be one school board for each Revenue district and in addition there will be separate school boards for (i) Bangalore City (ii) Mysore City (iii) Tumkur town and (iv) the Kolar Gold Fields area. The instructions contained in this circular are wholly applicable only to (*a*) the eight district school boards and (*b*) school board for the Kolar Gold Fields area.

2. The Fund head Elementary Education Fund" now opened on the payment side of the Treasury Accounts will be opened on the receipt side also, after the head "Municipal Funds."

3. Education cess that was hitherto being credited to "District Funds" and subsequently invested in the Savings Bank will in future be credited to this new fund head in the Treasury accounts at the end of each month. The amount now held in the Savings Banks together with interest for 1930-31 added to it will be withdrawn from the Savings Bank account and credited to the Fund head. Education cess if any collected by the municipalities will also be credited to this Fund head. Other receipts, if any, such as Government grant, contributions, recoveries of overpayments, etc., pertaining to the Fund remitted to the treasuries by or on behalf of the School Board will also be credited under the Fund head.

Note.—Recoveries of personal advances (such as advance of pay on transfer, plague shed advances, House Building Advances, Bicycle Advances, etc.) will be credited under "Education Payments into treasuries" and not under the Fund heads.

4. At present the entire Education cess realised in the Kolar District is being credited to "District Funds—Kolar." According to G. O. No. E. 523-6—Edn. 354-30-2, dated 1st August 1931, Education cess will be levied in the Kolar Gold Fields Sanitary Board area also on all items of State Revenue on which Local cess is levied. The education cess levied in the Kolar Gold Fields Sanitary Board area and that levied in other areas of the Kolar District will be credited to the Accounts of the School Board, Kolar Gold Fields and Kolar District respectively, in the same way as Local cess is now apportioned among Kolar Gold Fields Sanitary Board Funds and Kolar District Funds.

5. The establishment and travelling allowance bills pertaining to the kinds of schools noted below which are transferred to the control of the school boards, drawn hitherto by the Assistant Inspectors will be prepared by them as *Ex-officio* School Board Assistants hereafter and sent to the *School Board Officer* for *countersignature* and transmission to the concerned Amildars for encashment and disbursement. Bills for supplies and services will either be *drawn or countersigned by the School Board Officer* before encashment. The *gross amount* (and not net amounts) of these bills will be charged to the Fund head referred to in para 2, the deductions from bills being credited to the appropriate heads of account (Insurance Fund, State Provident Fund, etc.)

1. Government Incomplete Middle Schools for boys and girls, reduced to the status of Elementary Schools.
2. Government Primary Schools for boys and girls.
3. Village Aided Schools and Vllage Panchayet or ExperimentalSchools.
4. Adult Night Schools.

Note.—1. Bills for personal advances (such as advance of pay on transfer, plague shed advance, House Building advances, Bicycle Advances, etc.,) will be charged to "Education Bills paid" and not to the Fund head.

Note.—2. Special care should be taken to see that all bills pertaining to the fund are either passed or countersigned by the School Board Officer before encashment.

Note.—3. The following are the School Board Officers :—

District School Boards	District Educational Officers.
School Boards of Mysore City and Tumkur Municipalities.	Assistant Inspectors of the Ranges.
School Board of the Bangalore City Municipality.	Superintendent, Municipal Schools, Bangalore.
School Board of the Kolar Gold Fields area	Assistant Inspector, Bowringpet Range.

6. The transactions pertaining to the fund (both receipts and payment) will be recorded by the treasuries in a subsidiary register in Form 118 M. C. A. C. Vol II, the transactions of each School Board being recorded in separate columns and separate balances for each School Board being worked out therein. On the payment side, the number of the bill assigned in the School Board Office and date of passing or countersignature by the School Board Officer should also be noted in the register.

7. Copies of the Treasury subsidiary register will be prepared in triplicate (as in the case of Education receipt and payment schedules) by means of carbon paper. One copy will be filed in the treasury and the other two copies with the connected challans and vouchers will be sent to the District Treasury. The District Treasury will prepare, as usual, an abstract for the whole District (showing separately) the opening balance, receipts, payments and closing balance (for each school board) and send one copy of the abstract (with one copy of the subsidiary register) to this office with the monthly accounts. Another copy of the abstract and the subsidiary register will be sent with the connected challans and vouchers, to the Director of Public Instruction, Financial Branch, Bangalore on or before the 7th of the succeeding month. The total receipts and payments for the district worked out in the abstract should be agreed with the amounts credited and charged to the head "Elementary Education Fund" in the District Treasuay cash account sent to this office and a certificate recorded in the above abstract. (Plus and minus memo).

8. A pass book will be maintained by each School Board Officer in which, the District Treasury will enter in detail the monthly transactions under the Fund head in all the treasuries pertaining to the concerned School Board and also (1) Opening balance (2) Total receipts (3) Total paymenns and (4) Closing balance, for each month.

9. As regards the funds required by the School Boards of the Bangalore City and the Tumkur Town, the present procedure of payment out of the concerned Municipal Funds in the first instance and drawing the Government grant separately on bills will continue and the transactions of these two School Boards will not therefore appear under the Fund head. The same procedure will be followed in respect of the Schools under the control of the Mysore City Municipality. In respect of other Schools in the Mysore City that are transferred to the Local Educational Authority, the procedure detailed in paras 2 to 8 above will apply except that there will be no credit on account of Education Cess.

10. It will take some time to calculate and fix the annual Government grant payable to each Local Educational Authority. Till this is fixed and the Government grant is transferred to it and the fact of adjustment communicated to the treasuries, the Treasury Officers are authorised to pay bills pertaining to the Fund even in the absence of sufficient balance at credit. But the actual balances from time to time (whether credit or debit balances) in respect of each School Board should be worked out in the Treasury subsidiary registers, pass books and in the abstract for the District (plus and minus memo) sent to the Audit Office and the Director of Public Instruction, Financial Brach, Bangalore.

11. The expenditure charged to the Fund head pertaining to each Schooi Board till the end of August 1931 will be intimated to the School Board and to the Treasury in due course by the Director of Public Instruction, Financial Branch, for note in the departmental and treasury books and for reducing the balance under the Fund head in the pass book, the subsidiary register and in the School Board Accounts.

S. SHAMANNA,
Comptroller.

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COMPTROLLER'S OFFICE, BANGALORE.

No. Fl. 1452—G. F. 25-31-1, *Bangalore, dated the 20th August 1931.*

Facilities for reinvestment of holdings in Mysore 7 per cent Bonds of 1931.

As already notified in Circular No. 2—S. L., dated 11th August 1931, arrangements have been made to repay in cash on 31st October 1931, the principal of the Mysore Government 7 per cent bonds, in British India and in Mysore State, at all places at which interest on them is now being paid.

2. A large number of holders of the 7 per cent bonds who did not avail themselves of the conversion facilities offered by the Government of Mysore in 1930 have enquired, if they can exchange their holdings for 5 per cent 1955 and 5½ per cent 1938 Mysore bonds: To meet the wishes of such holders, as far as possible, the Government of His Highness the Maharaja of Mysore have authorised the undersigned to issue 5 per cent and 5½ per cent tax free Mysore bonds in exchange for the 7 per cent bonds **at the option of the holders** subject to the following conditions:—

(i) This offer will be open from the date of this Notification up to 31st October 1931 inclusive.

(ii) Five per cent 1955 and 5½ per cent 1938 bonds will be issued in exchange for 50 per cent of the face value of 7 per cent bonds tendered (to the next higher complete hundreds), the balance being paid in cash.

(iii) The exchange will be effected at the original issue price of the bonds namely 95 per cent in the case of 5 per cent bonds 1955 and 100 per cent in the case of 5½ per cent 1938 bonds.

(iv) Interest up to the half-year ending 31st October 1931 on the 7 per cent bonds exchanged will be paid in full at the time of exchange but interest on the 5 per cent and 5½ per cent bonds issued in exchange will accrue only from 1st November 1931.

(v) Holders desirous of exchanging their 7 per cent holdings for 5 per cent or 5½ per cent bonds or of cashing their holdings earlier than 31st October 1931 or requiring further particulars or facilities in regard to the exchange they desire to effect, may apply to the Comptroller, Mysore Government, Bangalore.

By Order,
S. SHAMANNA,
Comptroller to Government.

MISCELLANEOUS DEPARTMENTS

STATE HUZUR TREASURY, BANGALORE.

Notice dated 28th August 1931.

The holders of 6¼ and 5½ per cent (taxable loan) Mysore State Loan Promissory notes, interest on which is payable at the State Huzur Treasury are hereby requested to present them to the Huzur Treasury a week before the due date, *viz.* 1st October 1931, for preliminary examination of the bonds and for facilitating payment of interest on the due date.

They will be given temporary receipts in lieu of the bonds under the signature of the Head Accountant of the Treasury.

If desired payments will also be arranged by cheques either on the Bank of Mysore or on the Imperial Bank of India, Bangalore. In such cases, a note must be made on the voucher as to the name of Bank on which the cheque has to be drawn.

In filling up the vouchers the holders are requested to kindly see that all the columns are duly filled in and that a clear signature as well as their usual signature are put in, in case the latter is indistinct.

M. S. RAMACHENDRA RAO,
Officer in charge, State Huzur Treasury.

KADUR DISTRICT.

Notification No. J. P. 40—31-32, dated Camp Chikmagalur 25th August 1931.

It is hereby notified that objections to the lists of Assessors and Jurors for trials of cases before the Court of Sessions in the Kadur District, for 1931-32, will be heard and determined by the Sessions Judge, Shimoga Division, and the Deputy Commissioner Kadur District at the District Office, Chikmagalur at 11 A.M. on Monday the 21st day of September 1931.

2. The lists referred to above are published hereunder.

3. Persons interested in the amendment of the lists may place their objections before the said officers at the said place and time, on the said date.

C. S. KUPPUSWAMIENGAR
Deputy Commissioner